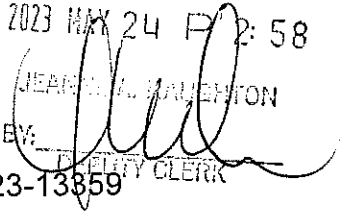


IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY (NEWARK)

U.S. BANKRUPTCY COURT
FILED
NEWARK, NJ

2023 MAY 24 PM 2:58

JEANETTE L. WILKINSON
BY: 
CLERK

IN RE:

BED BATH & BEYOND, INC., ET AL.,

Debtor.

Case No. BK: 23-13359
Chapter 11

NOTICE OF LIEN

COMES NOW the Oklahoma County Treasurer a secured creditor herein, and gives its Notice of Lien pursuant to 11 U.S.C. Section 546(b), respectfully showing the Court the following:

1. The undersigned, claimant herein, has its principal place of business at 320 Robert S. Kerr, Room 307, Oklahoma City, Oklahoma 73102.

2. The Debtor filed its voluntary petition under CHAPTER 11 on APRIL 23, 2023.

3. The above named debtor and the debtors property, which is now property of the estate, is indebted to the Oklahoma County Treasurer for ad valorem property taxes as referenced by the respective Proof of Claim.

4. Ad valorem property taxes constitute liens on the property of the Debtor pursuant to 68 O.S. Sections 2925, 2929, 3101, 3102 and 3103. While the County maintains it has an ever present interest in taxable property, the assessment

date of taxable property in Oklahoma is January 1st of the assessment year pursuant to 68 O.S. Section 2817, although the liens do not attach at that time.

5 To the extent (if any) that applicable law requires the County to take further action to perfect its lien interest upon the Debtor's properties, the County recognizes that it may be stayed by the provisions of 11 U.S.C. Section 362 from taking such other action as may be required under applicable law to perfect its interest. Accordingly, pursuant to the provisions of 11 U.S.C. Section 546(b), and for the purpose of perfecting its lien interest in the Debtor's properties, to the extent, if any, that such interest has not been duly perfected previously, County hereby notifies the Debtor and all parties in interest that the County has a valid, duly perfected first priority lien interest in any and all of the Debtor's assessed and taxable real property pursuant to 68 O.S. Section 3101; a lien interest in any and all of the Debtor's assessed and taxable personal property which arises upon the sale of the same pursuant to 68 O.S. Section 2925 and 2929; and, a lien interest that is superior to all others filed subsequent to it in all other property of the Debtor pursuant to 68 O.S. Section 3102 and 3103; and, 11 U.S.C. Section 546(b).

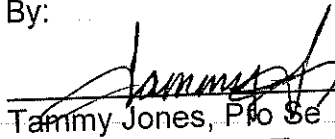
6. This notification is not intended and shall not be construed as a waiver of, or an election of remedies with respect to, any of the rights and/or remedies that the County may have pursuant to applicable law, and all such rights are expressly reserved. Nothing herein contained shall be deemed to constitute an admission that this Notice is necessary in order for the County to perfect its interest in the Debtor's properties.

Dated: MAY 19, 2023

Respectfully submitted,

OKLAHOMA COUNTY TREASURER

By:

A handwritten signature in black ink, appearing to read "Tammy Jones", is written over a horizontal line.

Tammy Jones, Pfo Se
Oklahoma County Treasurer
320 Robert S. Kerr, Room 307
Oklahoma City, Okla. 73102
(405)-713-1324
tammy.jones@oklahomacounty.org

CERTIFICATE OF SERVICE

I hereby certify that on the 19TH day of MAY, 2023 a true and correct copy of the above and foregoing was mailed, postage prepaid, to the following:

ROSS FIEDLER
KIRKLAND & ELLIS LLP
601 LEXINGTON AVENUE
NEW YORK, NY 10022


RICHARD U.S. HOWELL, P.C.
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COLE SCHOTZ P.C.
25 MAIN STREET
HACKENSACK, NJ 07601

U.S. TRUSTEE
OFFICE OF THE U.S. TRUSTEE
ONE NEWARK CENTER, STE 2100
NEWARK, NJ 07102

U.S. BANKRUPTCY COURT
DISTRICT OF NEW JERSEY (NEWARK)
MARTIN LUTHER KING, JR. FEDERAL BLDG
50 WALNUT STREET
NEWARK, NY 07102


Tammy Jones



Forrest "Butch" Freeman
County Treasurer
320 ROBERT S. KERR, Room 307
OKLAHOMA CITY, OKLAHOMA 73102-3434

OKLAHOMA CITY 73102

05-20-23

05/19/2023

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U.S. BANKRUPTCY COURT
DISTRICT OF NEW JERSEY (NEWARK)
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